

2004 State Government Finances

Technical Documentation

Introduction

The United States Census Bureau conducts an Annual Survey of Government Finances, as authorized by law under Title 13, United States Code, Section 182. The survey coverage includes all state and local governments in the United States. The survey content includes the entire range of government finance activities -- revenue, expenditure, debt, and assets.

The tables and files contained here provide a comprehensive summary of the annual survey findings for state governments, as well as data for individual states. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose. To view the most common aggregate finance categories that are used in tables and special tabulations, see Chapter 13 of the Government Finance and Employment Classification Manual, entitled [Methodology for Summary Tabulations](#)

Current Dollars

The statistics in these files are in terms of current dollar amounts. They have not been adjusted for price or wage level changes occurring through the years.

Fiscal Years

The statistics relate to state government fiscal years that end on June 30 of the survey year, except for four states with other ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

Limitations of Data

Reporting of government finances by the Census Bureau involves presentation of data in terms of uniform categories. Financial items of the same kind are merged. For example, expenditure amounts for a similar purpose are combined, regardless of the number of government funds involved.

Per capita amounts for each state are derived based on the July 1 population estimates, except for 2000, when we used the April 1, 2000 Census population counts. At the United States level, the total population does not include the District of Columbia (not classified as a state government). The financial data are limited to coverage of state governments and provide no measure of local government finances as such.

Use caution in attempting to draw conclusions from direct comparisons of financial amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments, with or without state fiscal aid. The share of government sector financial totals contributed by a state government, therefore, differs materially from one state to another.

Financial amounts presented are statistical in nature and do not represent an accounting statement.

Sources of Data and Statistical Reliability

The statistics in this report were compiled by Census Bureau analysts using financial records of the state governments. In most cases, these records were obtained directly from the state offices responsible for auditing, budgeting, or developing periodic financial information. Many of the sources are part of, or linked to, official consolidated annual financial reports of the states. In some cases, records used represent publicly-available reports, while in other cases they represent underlying detail of such reports. While the records are from state government sources, all responsibility for the measures contained in this report lies with the Bureau of the Census.

State government financial statistics in this report are not subject to sampling. Consequently, there is no associated measure of statistical error, or sampling variability, such as the relative standard error. These statistics are, however, subject to nonsampling error. Such error includes inaccuracies in classification, coverage, and processing. Efforts were made at all phases of collection, processing, and tabulation to minimize errors. However, the data are still subject to errors from estimating for missing data, errors from miscoding, and errors in coverage (difficulties in identifying every state agency or unit that should be in the report). Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

File Descriptions

There are two types of available data, viewable summary files and microdata. Each contains state government financial statistics. The types and number of files vary somewhat depending upon the survey year.

Summary Tables

The viewable summary tables contain aggregated summary data for the U.S. and for each state. The summary data include items such as revenue by type, expenditures by function, indebtedness, and cash and security holdings.

Filename is YYXX**ST.html where:

YY=fiscal year; XX=state id; **=state abbreviation; and ST=state

Ranking Table

The ranking table presents states ranked according to total and per capita revenue and expenditure amounts in a spreadsheet format.

Filename is YYrank.html (where YY represents the fiscal year)

Lottery Table

The Lottery table shows income and apportionment of state-administered lottery funds in a spreadsheet format.

Filename is YYlottery.html (where YY represents the fiscal year)

Summary Table Spreadsheet File

The summary table spreadsheet is a MS Excel spreadsheet format of the above summary tables. There is an entry for each state, as well as a U. S. summary section.

Filename is YYstatess.xls (where YY represents the fiscal year)

Text File – Rectangular Layout

Characteristic	Description
Years Available	1992-Present
File Type	ASCII
Rec Length	653 characters
Data Fields per Record	51
Record Type	Fixed length records with delimiters
File Delimiter	Comma
File Naming Convention	XXSTATECD.TXT where XX represents the last two digits of the fiscal year of the data represented in the file

Each file is similar in layout. However, beginning with the 1996 survey year, two initial records (lines) are found at the beginning of the file. The first record is the state abbreviated name, and the second record is the population. Each subsequent record contains information about one financial item code for all 50 states. An item-code is a 3 character Census Bureau name representing a particular financial activity. An example of an item code is "T01". T01 is a variable name the Census Bureau uses to represent Property Tax. In general, item-codes fall into 4 categories, revenues, expenditures, assets, and long-term debt.

A Data Dictionary, containing a list of the item codes and their titles, follows the descriptions of the three types of files available via this Internet site, below. However, for a more detailed definition of each item code, please refer to the Governments Finance and Employment Classification Manual.

Each record begins with the 3 character item-code. A delimiter follows. The dollar amount (in thousands of dollars) that relates to that item code for Alabama is next. Another delimiter follows. Then the dollar amount for Alaska. Another delimiter is next. Then the dollar amount for Arizona. This pattern continues through the last state alphabetically, Wyoming. A full record layout description follows.

The dollar amount field for each state is 12 characters long, zero-filled, and it contains amount sign. If the amount is negative, the first character shows a "-" sign. If the amount is positive, all zeros are filled. The delimiter is 1 character long.

The data records and file were constructed in this manner to achieve a versatility of use. This file can easily be downloaded into a spreadsheet, database or data set. It can also be read sequentially by other accessing programs. Its fixed length fields and delimiters should make transfer and access extremely easy.

State Finance Record Layout for "XXSTATECD.TXT" Files:

Field	Record Position	Length	Delimiter Position
Item Code	1 - 3	3	4
ALABAMA	5 - 16	12	17
ALASKA	18 - 29	12	30
ARIZONA	31 - 42	12	43
ARKANSAS	44 - 55	12	56
CALIFORNIA	57 - 68	12	69
COLORADO	70 - 81	12	82
CONNECTICUT	83 - 94	12	95
DELAWARE	96 - 107	12	108
FLORIDA	109 - 120	12	121
GEORGIA	122 - 133	12	134
HAWAII	135 - 146	12	147
IDAHO	148 - 159	12	160
ILLINOIS	161 - 172	12	173
INDIANA	174 - 185	12	186
IOWA	187 - 198	12	199
KANSAS	200 - 211	12	212
KENTUCKY	213 - 224	12	225
LOUISIANA	226 - 237	12	238
MAINE	239 - 250	12	251
MARYLAND	252 - 263	12	264
MASSACHUSETTS	265 - 276	12	277
MICHIGAN	278 - 289	12	290
MINNESOTA	291 - 302	12	303
MISSISSIPPI	304 - 315	12	316
MISSOURI	317 - 328	12	329
MONTANA	330 - 341	12	342
NEBRASKA	343 - 354	12	355
NEVADA	356 - 367	12	368
NEW HAMPSHIRE	369 - 380	12	381
NEW JERSEY	382 - 393	12	394
NEW MEXICO	395 - 406	12	407
NEW YORK	408 - 419	12	420
NORTH CAROLINA	421 - 432	12	433

NORTH DAKOTA	434 - 445	12	446
OHIO	447 - 458	12	459
OKLAHOMA	460 - 471	12	472
OREGON	473 - 484	12	485
PENNSYLVANIA	486 - 497	12	498
RHODE ISLAND	499 - 510	12	511
SOUTH CAROLINA	512 - 523	12	524
SOUTH DAKOTA	525 - 536	12	537
TENNESSEE	538 - 549	12	550
TEXAS	551 - 562	12	563
UTAH	564 - 575	12	576
VERMONT	577 - 588	12	589
VIRGINIA	590 - 601	12	602
WASHINGTON	603 - 614	12	615
WEST VIRGINIA	616 - 627	12	628
WISCONSIN	629 - 640	12	641
WYOMING	642 - 653	12	N/A

Public Use File, ASCII Text Format

Beginning with the fiscal year 1996 survey, this public use format will be a standard for all of the government finance series files containing detailed statistics by item code and individual government unit.

Characteristic	Description
File Type	ASCII
Rec Length	35 characters
Data Fields per Record	1
Record Type	Fixed length, no delimiter
File Naming Convention	XXDATA35.TXT where XX represents the last two digits of the fiscal year represented in the file

The 35 character record layout is described below.

STANDARD PUBLIC USE DATA FILE FORMAT:

Field Name	Positions	Start Position	Length	Characteristic
Government Code	1-14	1	14	Numeric, zero filled
Item Code	15-17	15	3	Alpha numeric
Amount	18-29	18	12	Numeric
Survey Year	30-31	30	2	Numeric
Year of Data	32-33	32	2	Numeric
Origin	34-35	34	2	Alpha numeric

Data Dictionary

Please note: Effective with the 2002 Census of Governments the non-government security categories of corporate bonds and corporate stocks are reported at fair market value in accordance with Statement 34 of the Governmental Accounting Standards Board (GASB). Users should use caution when comparing asset data from fiscal year 2002 and forward from earlier years.

As a result this dictionary contains two new variables starting in 2002. Item code Z77 is "Employee Retirement-Securities --Corporate Bonds (market value)." Item code Z78 is "Employee Retirement -Corporate Stocks-(market value)." Prior to 2002, these two variables were included in the survey at X40 and X41, respectively, and measured at book value (cost basis) instead of at market value. Users can refer to the Documentation for the annual survey Public Employee Retirement Systems of State and Local Governments for additional information about these two changes.

Additional items that are impacted by this change from cost basis to market value accounting are the Insurance Trust Systems. As a result, any unrealized gains or losses can impact the overall revenues of a particular government unit. Users should consider market variations when examining revenues and assets. For example, when comparing revenues from 2000 to 2004 fluctuations in the insurance trust system will impact total revenues. Thus users should be aware that changes in total revenues may not actually be the result of real increases or decreases in revenues but may be the result of market variation.

DATA DICTIONARY:

Item Code	Description
A01	Charges - Air Transportation
A03	Charges - Miscellaneous Commercial Activities
A09	Charges - Elementary & Secondary Education School Lunch
A10	Charges - Elementary & Secondary Education School Tuition
A12	Charges - Elementary & Secondary Education, Other
A16	Charges - Higher Education Auxiliary Enterprises
A18	Charges - Higher Education, Other
A21	Charges - Education - Other, NEC
A36	Charges - Public Hospital
A44	Charges - Regular Highways
A45	Charges - Toll Highways
A50	Charges - Housing & Community Development
A54	Charges - Natural Resources, Agriculture
A56	Charges - Natural Resources, Forestry
A59	Charges - Natural Resources, Other
A61	Charges - Parks & Recreation
A80	Charges - Sewerage
A81	Charges - Solid Waste Management
A87	Charges - Sea and Inland Port Facilities

A89	Charges - All Other
A90	Revenue - Liquor Stores
A91	Revenue - Water Utilities
A92	Revenue - Electric Utilities
A93	Revenue - Gas Utilities
A94	Revenue - Transit Utilities
B01	Intergovernmental Revenue from Federal - Air Transportation
B21	Intergovernmental Revenue from Federal - Education
B22	Intergovernmental Revenue from Federal- Employment Security Administration
B30	Intergovernmental Revenue from Federal - General Support
B42	Intergovernmental Revenue from Federal - Health & Hospitals
B46	Intergovernmental Revenue from Federal - Highways
B50	Intergovernmental Revenue from Federal - Housing & Community Development
B54	Intergovernmental Revenue from Federal - Natural Resources, Agriculture
B59	Intergovernmental Revenue from Federal - Other Natural Resources
B79	Intergovernmental Revenue from Federal - Public Welfare
B80	Intergovernmental Revenue from Federal - Sewerage
B89	Intergovernmental Revenue from Federal - All Other
B91	Intergovernmental Revenue from Federal - Water Utilities
B92	Intergovernmental Revenue from Federal - Electric Utilities
B93	Intergovernmental Revenue from Federal - Gas Utilities
B94	Intergovernmental Revenue from Federal - Transit Utilities
D21	Intergovernmental Revenue from Local - Education
D30	Intergovernmental Revenue from Local - General Support
D42	Intergovernmental Revenue from Local - Health & Hospitals
D46	Intergovernmental Revenue from Local - Highways
D79	Intergovernmental Revenue from Local - Public Welfare
D80	Intergovernmental Revenue from Local - Sewerage
D89	Intergovernmental Revenue from Local - All Other
D91	Intergovernmental Revenue from Local - Water Utilities
D92	Intergovernmental Revenue from Local - Electric Utilities
D93	Intergovernmental Revenue from Local - Gas Utilities
D94	Intergovernmental Revenue from Local - Transit Utilities
E01	Current Operations - Air Transportation
E03	Current Operations - Miscellaneous Commercial Activities, NEC
E04	Current Operations - Correctional Institutions
E05	Current Operations - Corrections, Other
E12	Current Operations - Elementary & Secondary Education
E16	Current Operations - Higher Education Auxiliary Enterprises
E18	Current Operations - Other Higher Education
E19	Current Operations - Educational Scholarships, Assistance, & Subsidies
E21	Current Operations - Other Education
E22	Current Operations - Social Insurance Administration
E23	Current Operations - Financial Administration

E25	Current Operations - Judicial and Legal Services
E26	Current Operations - Legislative Services
E29	Current Operations - Central Staff Services
E31	Current Operations - General Public Buildings
E32	Current Operations - Health Services, Other
E36	Current Operations - Own Hospitals
E38	Current Operations - Other Hospitals
E44	Current Operations - Regular Highways
E45	Current Operations - Toll Highways
E47	Current Operations - Private Transit Subsidies
E50	Current Operations - Housing & Community Development
E52	Current Operations - Libraries
E54	Current Operations - Natural Resources, Agriculture, Other
E55	Current Operations - Natural Resources, Fish & Game
E56	Current Operations - Natural Resources, Forestry
E59	Current Operations - Natural Resources, Other
E61	Current Operations - Parks & Recreation
E62	Current Operations - Police Protection
E66	Current Operations - Protective Inspection and Regulation, NEC
E67	Current Operations - Welfare, Federal Categorical Assistance Programs
E68	Current Operations - Welfare, Cash Assistance, Other
E74	Current Operations - Welfare, Vendor Payments for Medical Care
E75	Current Operations - Welfare, Vendor Payments for Other Purposes
E77	Current Operations - Welfare Institutions
E79	Current Operations - Welfare, Other
E80	Current Operations - Sewerage
E81	Current Operations - Solid Waste Management
E84	Current Operations - Veterans` Bonuses
E85	Current Operations - Other Veterans Services
E87	Current Operations - Sea and Inland Port Facilities
E89	Current Operations - General, Other
E90	Current Operations - Liquor Stores
E91	Current Operations - Water Utilities
E92	Current Operations - Electric Utilities
E93	Current Operations - Gas Utilities
E94	Current Operations - Transit Utilities
F01	Construction - Air Transportation
F03	Construction - Miscellaneous Commercial Activities, NEC
F04	Construction - Correctional Institutions
F05	Construction - Corrections, Other
F12	Construction - Elementary & Secondary Education
F16	Construction - Higher Education, Auxiliary Enterprises
F18	Construction - Higher Education, Other
F21	Construction - Education, Other
F22	Construction - Social Insurance Administration
F23	Construction - Financial Administration

F25	Construction - Judicial & Legal
F26	Construction - Legislative
F29	Construction - Central Staff Services
F31	Construction - General Public Buildings
F32	Construction - Health, Other
F36	Construction - Own Hospitals
F38	Construction - Hospitals, Other
F44	Construction - Regular Highways
F45	Construction - Toll Highways
F50	Construction - Housing & Community Development
F52	Construction - Libraries
F54	Construction - Agriculture, Other
F55	Construction - Fish & Game
F56	Construction - Forestry
F59	Construction - Natural Resources, Other
F61	Construction - Parks & Recreation
F62	Construction - Police Protection
F66	Construction - Protective Inspection & Regulation, NEC
F77	Construction - Welfare Institutions
F79	Construction - Welfare, Other
F80	Construction - Sewerage
F81	Construction - Solid Waste Management
F85	Construction - Other Veterans Services
F87	Construction - Sea and Inland Port Facilities
F89	Construction - General
F90	Construction - Liquor Stores
F91	Construction - Water Utilities
F92	Construction - Electric Utilities
F93	Construction - Gas Utilities
F94	Construction - Transit Utilities
G01	Other Capital Outlay - Air Transportation
G03	Other Capital Outlay - Miscellaneous Commercial Activities, NEC
G04	Other Capital Outlay - Correctional Institutions
G05	Other Capital Outlay - Corrections, Other
G12	Other Capital Outlay - Elementary and Secondary Education
G16	Other Capital Outlay - Higher Education, Auxiliary Enterprises
G18	Other Capital Outlay - Other Higher Education
G21	Other Capital Outlay - Education, Other
G22	Other Capital Outlay - Social Insurance Administration
G23	Other Capital Outlay - Financial Administration
G25	Other Capital Outlay - Judicial
G26	Other Capital Outlay - Legislative
G29	Other Capital Outlay - Central Staff
G31	Other Capital Outlay - General Public Building
G32	Other Capital Outlay - Health - Other
G36	Other Capital Outlay - Own Hospitals

G38	Other Capital Outlay - Hospitals, Other
G44	Other Capital Outlay - Regular Highways
G45	Other Capital Outlay - Toll Highways
G50	Other Capital Outlay - Housing & Community Development
G52	Other Capital Outlay - Libraries
G54	Other Capital Outlay - Agriculture, Other
G55	Other Capital Outlay - Fish & Game
G56	Other Capital Outlay - Forestry
G59	Other Capital Outlay - Natural Resource - Other
G61	Other Capital Outlay - Parks & Recreation
G62	Other Capital Outlay - Police Protection
G66	Other Capital Outlay - Protective Inspection & Regulation, NEC
G77	Other Capital Outlay - Welfare Institutions
G79	Other Capital Outlay - Welfare, Other
G80	Other Capital Outlay - Sewerage
G81	Other Capital Outlay - Solid Waste Management
G85	Other Capital Outlay - Other Veterans Services
G87	Other Capital Outlay - Sea and Inland Port Facilities
G89	Other Capital Outlay - General, Other
G90	Other Capital Outlay - Liquor Stores
G91	Other Capital Outlay - Water Utilities
G92	Other Capital Outlay - Electric Utilities
G93	Other Capital Outlay - Gas Utilities
G94	Other Capital Outlay - Transit Utilities
I89	Interest on General Debt
I91	Water Utilities - Interest on Debt
I92	Electric Utilities - Interest on Debt
I93	Gas Utilities - Interest on Debt
I94	Transit Utilities - Interest on Debt
K01	Equipment Only - Air Transportation
K03	Equipment Only - Miscellaneous Commercial Activities, NEC
K04	Equipment Only - Correctional Institutions
K05	Equipment Only - Correction, Other
K12	Equipment Only - G12 Subcode
K16	Equipment Only - Higher Education, Auxiliary Enterprises
K18	Equipment Only - Higher Education, Other
K21	Equipment Only - Education, Other
K22	Equipment Only - Social Insurance Administration
K23	Equipment Only - Financial Administration
K25	Equipment Only - Judicial and Legal
K26	Equipment Only - Legislative
K29	Equipment Only - Central Staff Services
K31	Equipment Only - General Public Building
K32	Equipment Only - Health, Other
K36	Equipment Only - Own Hospitals
K38	Equipment Only - Hospitals, Other

K44	Equipment Only - Regular Highways
K45	Equipment Only - Toll Highways
K50	Equipment Only - Housing & Community Development
K52	Equipment Only - Libraries
K54	Equipment Only - Agriculture, Other
K55	Equipment Only - Fish & Game
K56	Equipment Only - Forestry
K59	Equipment Only - Natural Resources, Other
K61	Equipment Only - Parks & Recreation
K62	Equipment Only - Police Protection
K66	Equipment Only - Protective Inspection and Regulation, NEC
K77	Equipment Only - Welfare Institutions
K79	Equipment Only - Welfare, Other
K80	Equipment Only - Sewerage
K81	Equipment Only - Solid Waste Management
K85	Equipment Only - Other Veterans Services
K87	Equipment Only - Sea and Inland Port Facilities
K89	Equipment Only - General, Other
K90	Equipment Only - Liquor Stores
K91	Equipment Only - Water Utilities
K92	Equipment Only - Electric Utilities
K93	Equipment Only - Gas Utilities
K94	Equipment Only - Transit Utilities
M01	Intergovernmental to Local NEC - Air Transportation
M05	Intergovernmental to Local NEC - Corrections
M12	Intergovernmental to Local NEC - Elementary and Secondary Education
M18	Intergovernmental to Local NEC - Higher Education
M21	Intergovernmental to Local NEC - Education
M23	Intergovernmental to Local NEC - Financial Administration
M25	Intergovernmental to Local NEC - Judicial and Legal
M29	Intergovernmental to Local NEC - Central Staff Services
M30	Intergovernmental to Local NEC - General Support
M32	Intergovernmental to Local NEC - Health
M38	Intergovernmental to Local NEC - Hospitals
M44	Intergovernmental to Local NEC - Regular Highways
M50	Intergovernmental to Local NEC - Housing & Community Development
M52	Intergovernmental to Local NEC - Libraries
M54	Intergovernmental to Local NEC - Agriculture
M55	Intergovernmental to Local NEC - Fish & Game
M56	Intergovernmental to Local NEC - Forestry
M59	Intergovernmental to Local NEC - Natural Resources
M61	Intergovernmental to Local NEC - Parks & Recreation
M62	Intergovernmental to Local NEC - Police Protection
M66	Intergovernmental to Local NEC - Protective Inspection & Regulations
M67	Intergovernmental to Local NEC - Welfare, Categorical Assistance Programs
M68	Intergovernmental to Local NEC - Welfare, Cash Assistance Programs

M79	Intergovernmental to Local NEC - Welfare
M80	Intergovernmental to Local NEC - Sewerage
M81	Intergovernmental to Local NEC - Solid Waste Management
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities
M89	Intergovernmental to Local NEC - General
M91	Intergovernmental to Local NEC - Water Utilities
M92	Intergovernmental to Local NEC - Electric Utilities
M93	Intergovernmental to Local NEC - Gas Utilities
M94	Intergovernmental to Local NEC - Transit Utilities
N01	Intergovernmental to General Purpose - Air Transportation
N05	Intergovernmental to General Purpose - Corrections
N12	Intergovernmental to General Purpose - Elementary and Secondary Education
N18	Intergovernmental to General Purpose - Higher Education
N21	Intergovernmental to General Purpose - Education, Other
N23	Intergovernmental to General Purpose - Financial Administration
N25	Intergovernmental to General Purpose - Judicial and Legal
N29	Intergovernmental to General Purpose - Central Staff Services
N30	Intergovernmental to General Purpose - General Support
N32	Intergovernmental to General Purpose - Health, Other
N38	Intergovernmental to General Purpose - Hospitals, Other
N44	Intergovernmental to General Purpose - Regular Highways
N50	Intergovernmental to General Purpose - Housing & Community Development
N52	Intergovernmental to General Purpose - Libraries
N54	Intergovernmental to General Purpose - Agriculture, Other
N55	Intergovernmental to General Purpose - Fish & Game
N56	Intergovernmental to General Purpose - Forestry
N59	Intergovernmental to General Purpose - Natural Resources, Other
N61	Intergovernmental to General Purpose - Parks & Recreation
N62	Intergovernmental to General Purpose - Police Protection
N66	Intergovernmental to General Purpose - Protective Inspection and Regulation, NEC
N67	Intergovernmental to General Purpose - Welfare, Categorical Assistance Programs
N68	Intergovernmental to General Purpose - Welfare, Cash Assistance Programs
N79	Intergovernmental to General Purpose - Welfare, Other
N80	Intergovernmental to General Purpose - Sewerage
N81	Intergovernmental to General Purpose - Solid Waste Management
N87	Intergovernmental to General Purpose - Sea and Inland Port Facilities
N89	Intergovernmental to General Purpose - General, Other
N91	Intergovernmental to General Purpose - Water Utilities
N92	Intergovernmental to General Purpose - Electric Utilities
N93	Intergovernmental to General Purpose - Gas Utilities
N94	Intergovernmental to General Purpose - Transit Utilities
Q12	Intergovernmental to School District - Elementary and Secondary Education
Q18	Intergovernmental to School District - Higher Education, Other

R01	Intergovernmental to Special District - Air Transportation
R12	Intergovernmental to Special District - Elementary and Secondary Education
R18	Intergovernmental to Special District - Higher Education, Other
R30	Intergovernmental to Special District - General Support
R32	Intergovernmental to Special District - Health, Other
R38	Intergovernmental to Special District - Hospitals, Other
R44	Intergovernmental to Special District - Regular Highways
R50	Intergovernmental to Special District - Housing & Community Development
R52	Intergovernmental to Special District - Libraries
R54	Intergovernmental to Special District - Agriculture, Other
R55	Intergovernmental to Special District - Fish & Game
R56	Intergovernmental to Special District - Forestry
R59	Intergovernmental to Special District - Natural Resources, Other
R61	Intergovernmental to Special District - Parks & Recreation
R62	Intergovernmental to Special District - Police Protection
R66	Intergovernmental to Special District - Protective Inspection and Regulation, NEC
R79	Intergovernmental to Special District - Welfare, Other
R80	Intergovernmental to Special District - Sewerage
R81	Intergovernmental to Special District - Solid Waste Management
R87	Intergovernmental to Special District - Sea and Inland Port Facilities
R89	Intergovernmental to Special District - General, Other
R91	Intergovernmental to Special District - Water Utilities
R92	Intergovernmental to Special District - Electric Utilities
R93	Intergovernmental to Special District - Gas Utilities
R94	Intergovernmental to Special District - Transit Utilities
S67	Intergovernmental to Federal - Welfare, Categorical Assistance Programs
S89	Intergovernmental to Federal - General, Other
T01	Tax - Property
T09	Tax - General Sales
T10	Tax - Alcoholic Beverage Sales
T11	Tax - Amusement
T12	Tax - Insurance Premiums
T13	Tax - Motor Fuels Sales
T14	Tax - Pari-mutuels
T15	Tax - Public Utilities
T16	Tax - Tobacco Sales
T19	Tax - Other Selective Sales
T20	Tax - Alcoholic Beverage License
T21	Tax - Amusement License
T22	Tax - Corporation License
T23	Tax - Hunting & Fishing License
T24	Tax - Motor Vehicle License
T25	Tax - Motor Vehicle Operators License
T27	Tax - Public Utility License
T28	Tax - Occupation & Business License, NEC

T29	Tax - Other License
T40	Tax - Individual Income
T41	Tax - Corporation Net Income
T50	Tax - Death & Gift
T51	Tax - Documentary & Stock Transfer
T53	Tax - Severance
T99	Tax - NEC
U01	Miscellaneous - Special Assessments
U11	Miscellaneous - Property Sale Other
U20	Miscellaneous - Interest Earnings
U30	Miscellaneous - Fines & Forfeits
U40	Miscellaneous - Rents
U41	Miscellaneous - Royalties
U50	Miscellaneous - Donations From Private Sources
U95	Miscellaneous - Net Lottery Revenue
U99	Miscellaneous - General Revenue, NEC
W01	Sinking Fund - Cash & Deposits
W31	Bond Fund - Cash & Deposits
W61	Other Funds - Cash & Deposits
X01	Employee Retirement Receipts - Local Employee Contribution
X02	Employee Retirement Receipts - State Employee Contribution
X05	Employee Retirement Receipts - Contributions from Local Government
X06	Employee Retirement Receipts - State Government Contributions to Own State System
X08	Employee Retirement Receipts - Total Earnings on Investments
X11	Employee Retirement Expenses - Benefit Payments
X12	Employee Retirement Expenses - Withdrawals
X21	Employee Retirement - Total Cash & Deposits
X30	Employee Retirement - Total Federal Securities
X42	Employee Retirement - Securities, Mortgages
X44	Employee Retirement - Total Other Securities
X47	Employee Retirement - Other Investments, Other
Y01	Unemployment Compensation - Contribution
Y02	Unemployment Compensation - Interest Revenue
Y04	Unemployment Compensation - Federal Advances
Y05	Unemployment Compensation - Benefit Payments
Y06	Unemployment Compensation - Extended & Special Payments
Y07	Unemployment Compensation - Balance In US Treasury
Y08	Unemployment Compensation - Other Balance (+ or-)
Y10	Workers Compensation - Own Contribution
Y11	Workers Compensation - Other Contributions
Y12	Workers Compensation - Interest Earnings
Y13	Workers Compensation - Other Investment Earnings
Y14	Workers Compensation - Benefit Payments
Y15	Workers Compensation - Other Payments
Y21	Workers Compensation - Cash & Assets

Y50	Other Insurance Trust - Own Contributions
Y51	Other Insurance Trust - Other Contributions
Y52	Other Insurance Trust - Interest Revenue
Y53	Other Insurance Trust - Benefit Payment
Y54	Other Insurance Trust - Other Payments
Y55	Other Insurance Trust - Other Investments
Y61	Other Insurance Trust - Cash & Deposits
Z00	Total Salaries & Wages
Z41	Liquor Stores - Net Sales
Z42	Liquor Stores - Cost of Goods
Z43	Liquor Stores - Operating Expenditures
Z44	Liquor Stores - Other Income
Z45	Liquor Stores - Nonoperating Expenditures
Z46	Liquor Stores - Transfer to General Funds
Z47	Liquor Stores - License & Enforcement
Z48	Liquor Stores - Liquor Taxes
Z51	Lotteries Exhibit - Ticket Sales
Z52	Lotteries Exhibit - Prizes
Z53	Lotteries Exhibit - Administrative Expenditures
Z54	Lotteries Exhibit - Proceeds
Z61	Transit Subsidy Contribution
Z77	Employee Retirement - Corporate Bonds (market value)
Z78	Employee Retirement - Corporate Stocks (market value)
19H	Long Term Debt Beginning Outstanding, Education, NEC
19X	Long Term Debt Beginning Outstanding, NEC
21A	Long Term Debt Issue - Full Faith & Credit, Water Utilities
21B	Long Term Debt Issue - Full Faith & Credit, Electric Utilities
21C	Long Term Debt Issue - Full Faith & Credit, Gas Utilities
21D	Long Term Debt Issue - Full Faith & Credit, Transit Utilities
21F	Long Term Debt Issue - Full Faith & Credit, Elementary & Secondary Education
21G	Long Term Debt Issue - Full Faith & Credit, Higher Education
21X	Long Term Debt Issue - Full Faith & Credit, Other NEC
24A	Long Term Debt Issue, Nonguaranteed - Water Utilities
24B	Long Term Debt Issue, Nonguaranteed - Electric Utilities
24C	Long Term Debt Issue, Nonguaranteed - Gas Utilities
24D	Long Term Debt Issue, Nonguaranteed - Transit Utilities
24F	Long Term Debt Issue, Nonguaranteed - Elementary and Secondary Education
24G	Long Term Debt Issue, Nonguaranteed - Higher Education
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose
24X	Long Term Debt Issue, Nonguaranteed - Other NEC
31A	Long Term Debt Retired - Full Faith & Credit, Water Utilities
31B	Long Term Debt Retired - Full Faith & Credit, Electric Utilities
31C	Long Term Debt Retired - Full Faith & Credit, Gas Utilities
31D	Long Term Debt Retired - Full Faith & Credit, Transit Utilities

31F	Long Term Debt Retired - Full Faith & Credit, Elementary & Secondary Education
31G	Long Term Debt Retired - Full Faith & Credit, Higher Education
31X	Long Term Debt Retired - Full Faith & Credit, Other NEC
34A	Long Term Debt Retired Nonguaranteed - Water Utilities
34B	Long Term Debt Retired Nonguaranteed - Electric Utilities
34C	Long Term Debt Retired Nonguaranteed - Gas Utilities
34D	Long Term Debt Retired Nonguaranteed - Transit Utilities
34F	Long Term Debt Retired Nonguaranteed - Elementary and Secondary Education
34G	Long Term Debt Retired Nonguaranteed - Higher Education
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose
34X	Long Term Debt Retired Nonguaranteed - Other, NEC
41A	Long Term Debt Outstanding - Full Faith & Credit, Water Utilities
41B	Long Term Debt Outstanding - Full Faith & Credit, Electric Utilities
41C	Long Term Debt Outstanding - Full Faith & Credit, Gas Utilities
41D	Long Term Debt Outstanding - Full Faith & Credit, Transit Utilities
41F	Long Term Debt Outstanding - Full Faith & Credit, Elementary & Secondary Education
41G	Long Term Debt Outstanding - Full Faith & Credit, Higher Education
41X	Long Term Debt Outstanding - Full Faith & Credit, Other NEC
44A	Long Term Debt Outstanding Nonguaranteed - Water Utilities
44B	Long Term Debt Outstanding Nonguaranteed - Electric Utilities
44C	Long Term Debt Outstanding Nonguaranteed - Gas Utilities
44D	Long Term Debt Outstanding Nonguaranteed - Transit Utilities
44F	Long Term Debt Outstanding Nonguaranteed - Elementary and Secondary Education
44G	Long Term Debt Outstanding Nonguaranteed - Higher Education
44T	Long Term Debt Outstanding Nonguaranteed - Industrial Revenue
44X	Long Term Debt Outstanding Nonguaranteed - Other, NEC
52T	Long Term Debt Refunded - Issued
53T	Long Term Debt Refunded - Retired
61V	Short Term Debt Outstanding - Beginning
64V	Short Term Debt Outstanding - End of Fiscal Year
71W	Long Term Debt Offsets - Full Faith & Credit
74W	Long Term Debt Offsets - Nonguaranteed